

**Statement to the Secretary of Labor
Alternative Method of Compliance for Pension Plans for Certain
Selected Employees
29 CFR 2520.104-23**

Employer: KAYA Associates, Inc.

Address: 101 Quality Circle, Suite 120
Huntsville, AL 35806

EIN: 84-1624495

The employer declares that the Plan is established for the purpose of providing a supplemental retirement plan for a select group of management or highly compensated employees of the Company.

KAYA Associates, Inc. maintains a top-hat plan that currently has five employees participating.

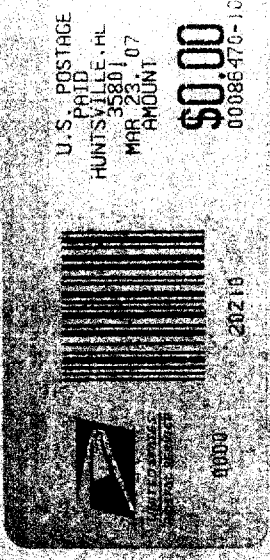
07 APR -2 PM 3:35



7004 2890 0003 4063 0002



4460 U.S. POSTAGE PER 3588194
7340 \$04.88 MAR 23 2007
9864 MAILED FROM ZIP CODE 35603



Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue
Washington D.C. 20210